

#### AMENDMENTS TO THE CLAIMS:

Claims 38-57 are canceled without prejudice or disclaimer. Claims 58-77 are added. The following is the status of the claims of the above-captioned application, as amended.

Claims 1-57 (Cancelled.)

Claim 58 (New). A process for producing ethanol, comprising the step of treating distillers' grains with a fatty acid oxidizing enzyme.

Claim 59 (New). The process of claim 58, wherein the distillers' grains are further subject to a chemical treatment and/or a mechanical treatment.

Claim 60 (New). The process of claim 58, wherein the distillers' grains are further subject to a chemical treatment and/or a mechanical treatment prior to the treatment with a fatty acid oxidizing enzyme.

Claim 61 (New). The process of claim 58, wherein the chemical treatment comprises treating the distillers' grains with a mild acid.

Claim 62 (New). The process of claim 58, wherein the mechanical treatment comprises treating the distillers' grains with a high temperature and a high pressure.

Claim 63 (New). The process of claim 58, wherein starch is recovered from the treated distiller's grains.

Claim 64 (New). The process of claim 63, wherein the starch recovered is treated with a starch degrading enzyme, esterase and/or hemicellulase or cellulase and fed into a liquefaction, saccharification and/or fermentation process.

Claim 65 (New). The process of claim 58, wherein the starch is recovered and treated with a raw starch degrading enzyme and fed into a liquefaction, saccharification and/or fermentation process.

Claim 66 (New). The process of claim 58, wherein the recovered starch is treated with one or more enzymes selected from the group consisting of alpha-amylase, in particular acid alpha-amylases, CGTase, glucoamylase, maltogenic amylase, beta-amylase and fed into a liquefaction, saccharification and/or fermentation process.

Claim 67 (New). The process of claim 58, wherein the recovered starch is treated with a hemicellulase or cellulase and fed into a liquefaction, saccharification and/or fermentation process.

Claim 68 (New). The process of claim 58, wherein the recovered starch is treated with an esterase, preferably a lipolytic enzyme, such as a lipase or phospholipase and fed into a liquefaction, saccharification or fermentation process.

Claim 69 (New). The process of claim 58, wherein the recovered starch is treated with a glucoamylase and a fungal acid alpha-amylase and wherein said treated starch is fed into a liquefaction, saccharification and/or fermentation process.

Claim 70 (New). The process of claim 58, wherein the distiller's grain are further treated with an enzyme selected from the group consisting of a maltogenic alpha-amylase, and an esterase, in particular a lipolytic enzyme, preferably a lipases or phospholipases.

Claim 71 (New). The process of claim 58, wherein protein is recovered from the treated distiller's grains.

Claim 72 (New). The process of claim 71, comprising treating the recovered protein with a protease and wherein said protease treated protein is fed into a liquefaction, saccharification and/or fermentation process.

Claim 73 (New). The process of claim 71, wherein the protein is fed into a liquefaction process.

Claim 74 (New). The process of claim 71, wherein the protease treated protein is fed into a simultaneous saccharification and fermentation process (SSF) or simultaneous liquefaction, saccharification and fermentation process.

Claim 75 (New). The process of claim 58, wherein the distillers' grains are distillers' dried grains.

Claim 76 (New). The process of claim 58, wherein the distillers' grains are distillers' dried grain with solubles.

Claim 77 (New). The process of claim 58, wherein the distillers' grains are distillers' wet grains.